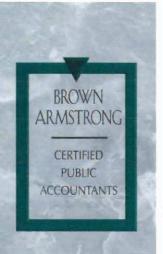
COUNTY OF SAN LUIS OBISPO

QUARTERLY CASH COUNT JUNE 30, 2016

COUNTY OF SAN LUIS OBISPO QUARTERLY CASH COUNT JUNE 30, 2016

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REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountarits

BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Supervisors County of San Luis Obispo San Luis Obispo, California

We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922 as of the quarter ended June 30, 2016. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count and review was conducted at the County Treasurer's Office on June 30, 2016, and cash funds of \$8,411,017 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$884,713,022 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on June 30, 2016, were \$893,124,039.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Grown Armstrong Secountainey Corporation

Bakersfield, California August 12, 2016

COUNTY OF SAN LUIS OBISPO TREASURER'S DAILY REPORT JUNE 30, 2016

JAMES P. ERB, CPA, COUNTY TREASURER SAN LUIS OBISPO COUNTY TREASURER'S DAILY REPORT

	TE M		12:56:27 P
DISBURSEMENT SUMMARY:		INVESTMENT PURCHASE SUMMAR CalTrust (daily balance)	
		BA and C/P	15,000,000.0
Union Bank Control Disb.	1,081,146.71	PIMMA (daily balance)	255,000,000.0
EBT	3,794.09	AGENCIES	
Cuesta Envoy	39,217.24	TREASURIES	00/700
SLCOE Envoy Cuesta Pers	395,330.44 268,160.74	F.I.C.A. (daily balance) REPO (daily balance)	0.0
SLOCOE Pers	113,164.30	LAIF (daily balance)	63,000,000.0
SLOCOE Def.Comp	80,573.67	TOTAL INV. PURCHASES:	333,000,000.0
Cuesta AUL Special Pay Trust	23,327.95	COMBINED POOL INVESTMENTS:	
		CalTrust	15,000,000.0
		F.I.C.A.	0.00
		CDARS	38,000,000.00
		Bankers Acceptances/Com.Paper	
TOTAL DISBURSEMENTS:	2,004,715.14		0.00
		PIMMA	255,000,000.00
		Agencies	341,461,435.00
		Treasuries	171,946,301.57
		L.A.I.F.	63,000,000.00
1000	100 000	Repurchase Agreements	0.00
Approved: Nary Brett	Jan 6/30/16	TRAN	305,285,55
)	INACTIVE TOTAL	884,713,022.12
BALANCE FORWARD	888,928,119.40	Bank Accounts:	
Receipts for Day	6,200,634.57	Rabobank	1,544,135,35
Neceipts for Day	0,200,004.07	Union Bank-Depository Acct. Union Bank-Deferred Comp.	4,548,815.62
Returned Cks-JE	_	Union Bank-DSS Direct Dep.	429,502.03
		Union Bank-EBT	1,051,394.57
Disbursements for Day	(2,004,715.14)	Union Bank-Elect, C.Card Pmt Union Bank - US Govt, Loans	552,111.21
Disputation in Day	(2,004,715.14)	East West Bank Office Funds:	44,155.83 50,635.92
BALANCE	893,124,038.83	Vault Currency	39,400.00
DADATOL	000,124,000.00	Vault Silver Dollars	Series
CURRENT MONTH RECE	IPTS	Halves	25.00
out the morning		Quarters	110.00
BALANCE FORWARD	70,824,663.29	Dimes	180.00
Passints for Day	6 200 624 67	Nickels	30.00
Receipts for Day	6,200,634.57	Pennies	11.00
Returned Cks-JE	_	Vault Cash Drawer	
		Currency: (100/50's) " (20's)	0.00 1.480.00
MONTH TO DATE	77,025,297.86	" (10's)	470.00
		" (5's)	410.00
	00110170	(2's)	2.00
CURRENT MONTH DISBUR	SEMENTS	" (1's) Coin: Dollars	105.00
BALANCE FORWARD	(110,400,882.34)	" Halves	0.00
	2	" Quarters	38.25
Disbursements for Day	(2,004,715.14)	" Dimes	12.50
		" Nickels " Pennies	5.45 0.64
MONTH TO DATE	(112,405,597.48)	TOTAL OFFICE FUNDS	42,298.84
PALANCE 10T OF MONTH	029 504 220 45	Credit Card for Collection	5,937.42
BALANCE 1ST OF MONTH	928,504,338.45	Online Payments for Collection Returned Items	141,240.00 789.92
	77,025,297.86		100.32
Receipts for Month	The state of the s		
Receipts for Month Disbursements for Month	(112,405,597.48)	RAI ANCE ON HAND	B 414 048 74
-51)	(112,405,597.48) 893,124,038.83	BALANCE ON HAND	8,411,016.71